

CODE OF MISSISSIPPI:
BEING AN
ANALYTICAL COMPILATION
OF THE
PUBLIC AND GENERAL STATUTES
OF THE
TERRITORY AND STATE,
WITH
TABULAR REFERENCES TO THE LOCAL AND PRIVATE ACTS,
FROM 1798 TO 1848:

WITH THE
NATIONAL AND STATE CONSTITUTIONS, CESSIONS OF THE COUNTRY
BY THE CHOCTAW AND CHICKASAW INDIANS, AND ACTS OF
CONGRESS FOR THE SURVEY AND SALE OF THE LANDS,
AND GRANTING DONATIONS THEREOF TO THE
STATE.

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1848.

Offices again separated, February 24, 1844 s. 12, a, 16. But see March 5, 1846, a. 17, s 12.

The other sections of this act, of a general nature, have been re-enacted or superseded. They make several provisions of local and particular relief.

ART. 16. *An Act to Amend and Reduce into one the several Acts in relation to the Revenue of this State, and for other purposes*—February 4, 1844 . . 57 to 86.

§ 1. *Rates of Taxation.* The following taxes shall be assessed and collected within this state, to wit: An *ad valorem* tax of three-tenths of one per cent. on all lands of this state, not excepted by the ordinance admitting this state into the Union, or specially exempted by provisions of this act—on all money loaned at interest by individuals, or employed by them in the purchase of notes, bonds, checks, bills of credit of any description whatever as security for money advanced—on all goods, wares, and merchandize sold by any regular merchant—on all bank stock, subscribed for in any incorporated bank in this state, which shall not have paid a bonus for its charter, or been exempted by the provisions thereof (except stock subscribed for and owned by the state, or some incorporated literary or charitable institution.) An *ad valorem* tax of two and one-half per cent. on all merchandize sold by an auctioneer or transient vender of goods; an *ad valorem* tax of one per cent. on each pleasure-carriage, watch, and clock (except such as are kept for sale by merchants and artizans.) A tax of ten dollars on each nine or ten pin alley, or any alley of the same kind kept for public play; a tax of fifty dollars per annum on each theatre and each race track; and one dollar on each and every Bowie knife; a tax of one cent on each head of cattle over the number of twenty owned by any one individual; a poll tax of fifty cents on every free white male between the ages of twenty-one and fifty years; a tax of one dollar and a half on each and every free colored male between the age of twenty one and fifty years; and of seventy-five cents for each and every slave under sixty and over five years of age; and on each slave under the age of five years, twenty-five cents; an *ad valorem* tax of two per cent. on all gold or silver above the amount of fifty dollars manufactured otherwise than into coin, except jewelry worn about the person, and such as is kept for sale by merchants or artizans; an *ad valorem* tax of three-tenths of one per cent., on each piano; an *ad valorem* tax of one per cent. on each race, saddle, or carriage horse, and each horse kept by livery-stable keepers for hire: a *ad valorem* tax of one-fourth of one-per cent. on all public toll ferries, bridges, and turnpikes; a tax of two dollars on each duelling or pocket pistol, except such as are kept for sale by merchants or artizans, or kept for use by military companies; for each stallion or jackass, for whose services as such money or other valuable thing is received, a sum equal to the price of one mare, to be demanded and collected at any time during the season by the assessor, who shall pay over the same to the tax collector.

Tax on slaves and land changed a. 17, s. 1.

6. *In what County Person and Property Assessed.* Every person shall be assessed in the county in which he resides at the time of assessment, for each and every article and item of taxation which he or she is liable to pay under the provisions of the first section of this act: and when the line between two counties divides a tract of land, it shall, if occupied, be assessed in the county in which the occupant resides; if unoccupied, each part shall be assessed in the county in which the same may lie; and all personal property owned by any person in any county other than that of his or her residence, shall be assessed in the county in which the same is situated; and if he or she